



General Assembly

February Session, 2010

Amendment

LCO No. 4664

SB0043404664SR0

Offered by:

SEN. KANE, 32nd Dist.

REP. MIKUTEL, 45th Dist.

To: Subst. Senate Bill No. 434

File No. 532

Cal. No. 338

"AN ACT CONCERNING THE REAL ESTATE CONVEYANCE TAX."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Section 12-651 of the general statutes is amended by
4 adding subsections (d) and (e) as follows (*Effective October 1, 2010*):

5 (NEW) (d) Notwithstanding the provisions of this chapter, any
6 municipality may collect the tax imposed pursuant to this section on
7 any material or product subject to such tax that is seized in such
8 municipality by a law enforcement officer as a result of a lawful arrest
9 of a dealer or a lawful search of the real or personal property of a
10 dealer, provided (1) such tax is due and payable, (2) the chief of police
11 of such municipality or, if such municipality does not have an
12 organized police department, the chief elected official of such
13 municipality, notifies the commissioner of such municipality's intent to
14 collect such tax, and (3) the municipality complies with the provisions
15 of subsection (e) of this section. The full amount of any tax collected

16 pursuant to this subsection may be retained by such municipality.

17 (NEW) (e) Before a municipality may collect any tax imposed
18 pursuant to this section, the chief elected official of such municipality
19 shall appoint one or more hearing officers, other than police officers or
20 persons who work in the police department, to hear the petitions of
21 aggrieved taxpayers and shall establish, by ordinance, a hearing
22 procedure following the timelines and requirements set forth in section
23 12-553. The provisions of sections 12-553 and 12-554, adapted
24 accordingly, shall apply to hearings before and appeals from a
25 municipality under this section.

26 Sec. 502. Section 12-655 of the general statutes is amended by adding
27 subsections (e) and (f) as follows (*Effective October 1, 2010*):

28 (NEW) (e) The amount of any tax, penalty and interest due to a
29 municipality and unpaid under the provisions of this chapter shall
30 constitute a lien upon any real estate owned by the dealer in the
31 municipality collecting such tax, penalty and interest. Each such lien
32 may be continued, recorded and released in the manner provided by
33 the general statutes for continuing, recording and releasing property
34 tax liens. Each such lien shall take precedence over all other liens filed
35 after October 1, 2010, and encumbrances, except taxes, and may be
36 enforced in the same manner as property tax liens.

37 (NEW) (f) Any municipality or municipal tax collector may exercise
38 any authority granted pursuant to subsections (a) to (c), inclusive, of
39 this section."